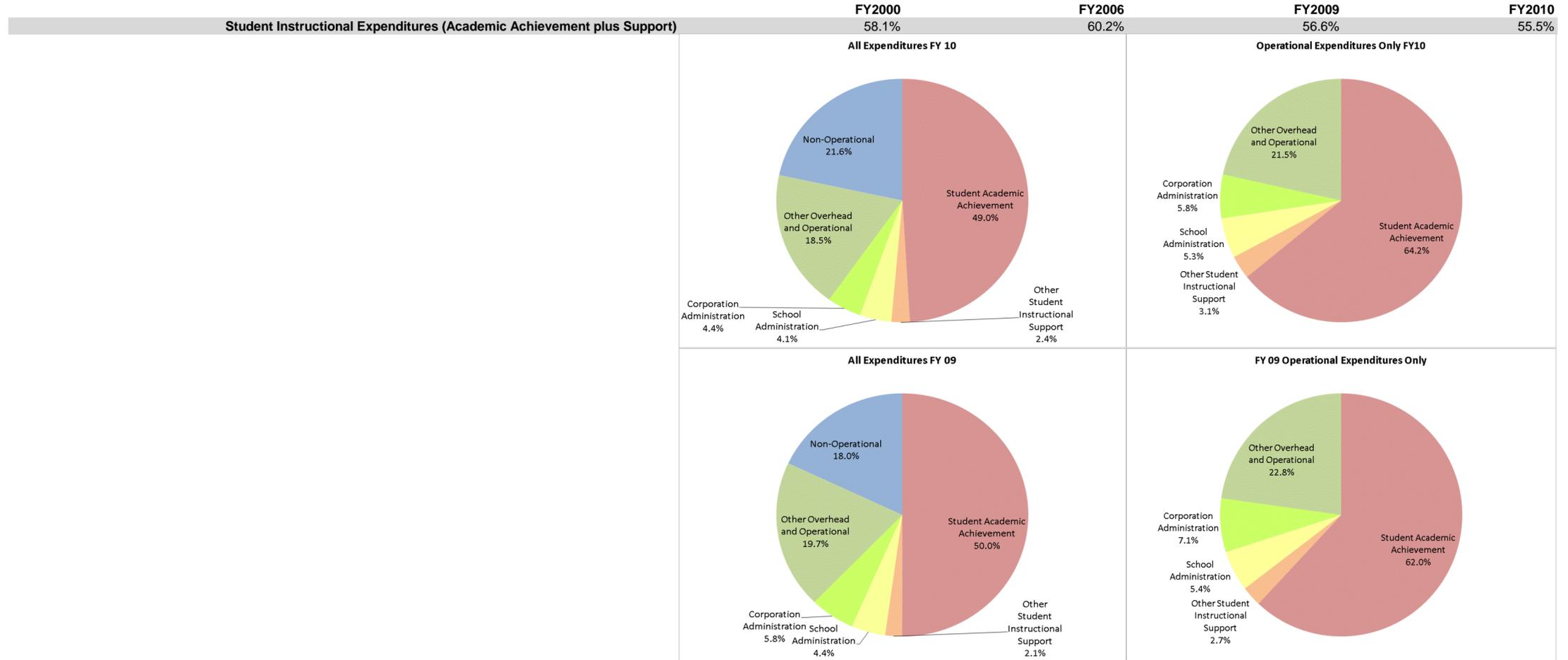


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Westview School Corporation (4525)

Westview School Corporation (4525)

| Student Instructional Category | FY00 % of Total | | FY06 % of Total | | FY09 % of Total | | FY10 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2000 | Exp | FY 2006 | Exp | FY 2009 | Exp | FY 2010 | Exp |
| Student Academic Achievement | \$9,081,719 | 52.0% | \$12,829,944 | 52.7% | \$12,209,676 | 50.0% | \$12,843,128 | 49.0% |
| Student Instructional Support | \$1,067,595 | 6.1% | \$1,820,952 | 7.5% | \$1,587,365 | 6.5% | \$1,679,381 | 6.4% |
| Overhead and Operational | \$3,714,691 | 21.3% | \$5,070,728 | 20.8% | \$6,203,486 | 25.4% | \$5,994,300 | 22.9% |
| Nonoperational | \$3,604,339 | 20.6% | \$4,615,489 | 19.0% | \$4,396,834 | 18.0% | \$5,668,678 | 21.6% |
| Grand Total | \$17,468,343 | | \$24,337,112 | | \$24,397,362 | | \$26,185,488 | |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Westview School Corporation (4525)

| Student Instructional Category | Account | FY 2000 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$0 | \$807,327 | \$740,958 | | | -8% |
| | 11100 Regular Programs; Elementary | \$3,843,079 | \$4,314,330 | \$5,666,131 | \$6,078,071 | 58% | 41% | 7% |
| | 11200 Regular Programs; Middle/Junior High | \$625,669 | \$974,090 | \$1,204,101 | \$1,145,648 | 83% | 18% | -5% |
| | 11300 Regular Programs; High School | \$983,117 | \$896,743 | \$1,463,807 | \$1,513,048 | 54% | 69% | 3% |
| | 11410 Vocational Education; Agriculture A | \$36,301 | \$44,789 | \$83,402 | \$84,698 | 133% | 89% | 2% |
| | 11450 Vocational Education; Consumer and Homemaking | \$29,476 | \$35,212 | \$58,041 | \$60,326 | 105% | 71% | 4% |
| | 11480 Vocational Education; Industrial Education A | \$57,087 | \$0 | \$0 | \$0 | -100% | | |
| | 11590 Other Vocational Education Programs | \$727 | \$0 | \$0 | \$0 | -100% | | |
| | 11910 Other Regular Programs; Competency Testing | \$0 | \$25,526 | \$0 | \$0 | | -100% | |
| | 11920 Other Regular Programs; Project 4R | \$10,827 | \$0 | \$0 | \$0 | -100% | | |
| | 12110 Gifted And Talented; Gifted and Talented | \$17,301 | \$9,750 | \$6,241 | \$0 | -100% | -100% | -100% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$416,921 | \$627,525 | \$1,117,378 | \$1,397,973 | 235% | 123% | 25% |
| | 12510 Culturally Different; Communication Disorders | \$14,987 | \$0 | \$4,457 | \$2,175 | -85% | | -51% |
| | 12520 Culturally Different; Compensatory | \$17,164 | \$15,678 | \$0 | \$0 | -100% | -100% | |
| | 12710 Equal Opportunity At Risk | \$252,198 | \$276,153 | \$461,959 | \$486,245 | 93% | 76% | 5% |
| | 14300 Summer School Programs; High School | \$510 | \$4,774 | \$4,571 | \$6,905 | > 500% | 45% | 51% |
| | 16100 Remediation Testing | \$43,781 | \$50,665 | \$24,686 | \$23,742 | -46% | -53% | -4% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$47,221 | \$117,287 | \$97,193 | \$118,638 | 151% | 1% | 22% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$188,755 | \$77,911 | \$57,930 | \$74,750 | -60% | -4% | 29% |
| | 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$0 | \$0 | \$8,070 | \$8,471 | | | 5% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$43,312 | \$89,735 | \$91,511 | \$151,932 | 251% | 69% | 66% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$5,211 | \$1,073 | \$0 | \$0 | -100% | -100% | |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$2,400 | \$0 | \$12,652 | \$3,644 | 52% | | -71% |
| | 22220 Library/Media Services; School Library | \$212,628 | \$201,181 | \$296,244 | \$285,016 | 34% | 42% | -4% |
| | 22230 Library/Media Services; Audiovisual | \$12,023 | \$13,740 | \$4,817 | \$9,153 | -24% | -33% | 90% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$0 | \$17,471 | \$18,180 | \$16,466 | | -6% | -9% |
| | 22290 Library/Media Services; Other Educational Media Services | \$8,370 | \$675 | \$2,221 | \$4,247 | -49% | > 500% | 91% |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$281,440 | \$0 | \$2,940 | | -99% | |
| | 22370 Instruction, Related Technology; Hardware Maintenance and Support | \$0 | \$0 | \$433,303 | \$439,896 | | | 2% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$94,438 | \$142,848 | \$285,454 | \$188,186 | 99% | 32% | -34% |
| | 25590 Textbooks for Rent or Resale; Other Textbook Resale Services | \$16,864 | \$0 | \$0 | \$0 | -100% | | |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$317,645 | \$456,319 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$7,298,012 | \$8,674,917 | \$12,209,676 | \$12,843,128 | 76% | 48% | 5% |
| Student Instructional Support | | | | | | | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$0 | \$0 | \$0 | \$14 | | | |
| | 21130 Attendance and Social Work Services; Social Work Services | \$10,629 | \$0 | \$0 | \$0 | -100% | | |
| | 21220 Guidance Services; Counseling Services | \$130,246 | \$205,643 | \$218,910 | \$307,125 | 136% | 49% | 40% |
| | 21320 Health Services; Medical Services | \$12,958 | \$2,818 | \$6,287 | \$3,429 | -74% | 22% | -45% |
| | 21340 Health Services; Nurse Services | \$37,340 | \$45,949 | \$64,209 | \$66,125 | 77% | 44% | 3% |
| | 21390 Health Services; Other Health Services | \$884 | \$450 | \$250 | \$272 | -69% | -40% | 9% |
| | 21420 Psychological Testing | \$41,644 | \$54,593 | \$98,566 | \$95,040 | 128% | 74% | -4% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$49,135 | \$85,251 | \$136,255 | \$146,799 | 199% | 72% | 8% |
| | 24100 Office of The Principal | \$543,259 | \$775,822 | \$1,056,499 | \$1,054,454 | 94% | 36% | 0% |
| | 24900 Other Support Services, School Administration | \$14,041 | \$5,624 | \$6,390 | \$6,124 | -56% | 9% | -4% |
| Student Instructional Support Total | | \$840,135 | \$1,176,151 | \$1,587,365 | \$1,679,381 | 100% | 43% | 6% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$15,010 | \$20,954 | \$19,624 | \$20,543 | 37% | -2% | 5% |
| | 23190 Board of Education; Other Governing Body Services | \$2,223 | -\$6,275 | \$16,770 | \$17,943 | > 500% | | 7% |
| | 23210 Executive Administration; Office of The Superintendent | \$152,315 | \$178,892 | \$395,279 | \$414,719 | 172% | 132% | 5% |
| | 23220 Executive Administration; Community Relations | \$1,467 | \$8,985 | \$8,513 | \$7,957 | 442% | -11% | -7% |
| | 23230 Executive Administration; Staff Relations and Negotiations | \$0 | \$5,541 | \$7,166 | \$4,585 | | -17% | -36% |
| | 23290 Executive Administration; Other Executive Administration Services | \$0 | \$0 | \$164,677 | \$246,574 | | | 50% |
| | 25110 Fiscal Services; Office of The Business Manager | \$13,357 | \$9,919 | \$14,300 | \$12,577 | -6% | 27% | -12% |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$29,544 | \$31,802 | \$50,495 | \$52,983 | 79% | 67% | 5% |
| | 25150 Fiscal Services; Payroll Services | \$27,777 | \$28,824 | \$40,463 | \$41,183 | 48% | 43% | 2% |
| | 25160 Fiscal Services; Financial Accounting | \$57,606 | \$74,468 | \$78,472 | \$249 | -100% | -100% | -100% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$4,756 | \$8,290 | \$2,054 | \$1,479 | -69% | -82% | -28% |
| | 25750 Personnel Services; Health Services | \$0 | \$0 | \$1,545 | \$1,337 | | | -13% |
| | 25790 Personnel Services; Other Professional Services | \$0 | \$0 | \$604,835 | \$336,247 | | | -44% |
| | 25990 Other Support Services, Central | \$0 | \$550 | \$0 | \$0 | | -100% | |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Westview School Corporation (4525)**

| Student Instructional Category | Account | FY 2000 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|---------------------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$43,263 | \$55,720 | \$84,946 | \$73,404 | 70% | 32% | -14% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$928,059 | \$1,325,046 | \$1,914,388 | \$1,512,410 | 63% | 14% | -21% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$35,323 | \$35,448 | \$46,330 | \$48,816 | 38% | 38% | 5% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$269,956 | \$313,007 | \$324,899 | \$444,715 | 65% | 42% | 37% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$475 | \$225 | \$0 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$1,743 | \$16,966 | \$0 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$350 | \$1,401 | \$2,166 | \$2,886 | > 500% | 106% | 33% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$39,752 | \$142,105 | \$74,911 | \$75,919 | 91% | -47% | 1% |
| | 27010 Student Transportation; Service Area Direction | \$0 | \$0 | \$0 | \$13,580 | | | |
| | 27100 Student Transportation; Vehicle Operation | \$459,826 | \$527,056 | \$752,303 | \$785,756 | 71% | 49% | 4% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$242,635 | \$375,299 | \$427,490 | \$443,460 | 83% | 18% | 4% |
| | 27400 Student Transportation; Purchase of School Buses | \$283,457 | \$144,168 | \$305,669 | \$481,876 | 70% | 234% | 58% |
| | 27500 Student Transportation; Insurance on Buses | \$14,709 | \$6,080 | \$13,511 | \$17,313 | 18% | 185% | 28% |
| | 27700 Student Transportation; Contracted Transportation Services | \$105,209 | \$60,406 | \$29,748 | \$32,005 | -70% | -47% | 8% |
| | 27900 Student Transportation; Other Student Transportation Services | \$2,465 | \$3,476 | \$2,111 | \$1,861 | -25% | -46% | -12% |
| | 27910 Student Transportation; Bus Driver Training | \$917 | \$2,303 | \$1,650 | \$1,708 | 86% | -26% | 3% |
| | 31100 Food Services Operations; Service Area Direction | \$34,123 | \$53,678 | \$67,058 | \$75,292 | 121% | 40% | 12% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$460,403 | \$538,645 | \$706,684 | \$781,421 | 70% | 45% | 11% |
| | 31900 Other Food Services | \$107 | \$33,901 | \$45,431 | \$43,500 | > 500% | 28% | -4% |
| Overhead and Operational Total | | \$3,226,824 | \$3,996,881 | \$6,203,486 | \$5,994,300 | 86% | 50% | -3% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$35,963 | \$94,324 | \$7,409 | \$10,766 | -70% | -89% | 45% |
| | 33200 Community Recreation | \$5,916 | \$0 | \$0 | \$0 | -100% | | |
| | 33400 Athletic Coaches | \$172,840 | \$197,218 | \$227,599 | \$217,521 | 26% | 10% | -4% |
| | 33930 Latch Key Kid Program | -\$3,697 | \$0 | \$0 | \$0 | | | |
| | 33990 Other Community Services; Other | \$0 | \$34 | \$0 | \$0 | | -100% | |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$304,295 | \$544,428 | \$95,405 | \$33,093 | -89% | -94% | -65% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$589,324 | \$31,607 | \$8,491 | \$163,909 | -72% | 419% | > 500% |
| | 45100 Building Acquisition, Construction and Improvements | \$162,864 | \$410,064 | \$421,273 | \$405,852 | 149% | -1% | -4% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$0 | \$172,012 | \$344,025 | | | 100% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$12,082 | \$116,770 | \$26,994 | | 123% | -77% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$79,475 | \$91,517 | \$99,230 | \$128,283 | 61% | 40% | 29% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$0 | \$11 | \$0 | | | -100% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$529,259 | \$715,076 | \$482,262 | \$802,212 | 52% | 12% | 66% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$38,138 | \$1,295 | \$12,317 | \$5,563 | -85% | 330% | -55% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$0 | \$95,000 | \$100,000 | | | 5% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$0 | \$189,033 | \$196,462 | | | 4% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$0 | \$65,490 | \$0 | \$0 | | -100% | |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,626,376 | \$2,300,609 | \$783,938 | \$1,561,625 | -4% | -32% | 99% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$0 | \$1,686,085 | \$1,672,375 | | | -1% |
| Nonoperational Total | | \$3,540,754 | \$4,463,745 | \$4,396,834 | \$5,668,678 | 60% | 27% | 29% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$216,667 | \$254,913 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$750,184 | \$758,354 | \$0 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$20,090 | \$42,531 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$1,347,660 | \$4,749,224 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$1,836 | \$0 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$226,182 | \$220,396 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$2,562,618 | \$6,025,418 | \$0 | \$0 | | | |